

UNITED STATES DISTRICT COURT FOR
THE WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

UNITED STATES OF AMERICA and)	
SHAWNNA SULLIVAN, REVENUE AGENT)	
OF THE INTERNAL REVENUE SERVICE,)	
)	Civil No.: 11-3032
Petitioners,)	
vs.)	
)	
MARK HUDSON,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America and Shawna Sullivan, Revenue Officer of the Internal Revenue Service, by their attorney, Edward L. Stanton, III, United States Attorney for the Western District of Tennessee, show unto the Court as follows:

I

This is a proceeding brought pursuant to the provisions of I.R.C. Sections 7402(b) and 7604 (a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

II

Petitioner, Shawna Sullivan, is a Revenue Agent of the Internal Revenue Service employed in the SB/SE Division, Gulf States Area of the Internal Revenue Service at Memphis, Tennessee, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in I.R.C. Section 7602 of Title 26, U.S.C., and Treas. Reg. Section 301.7602-1, 26 C.F.R. Section 301.7602-1, as set forth in the Declaration of Revenue Agent Shawna Sullivan, attached hereto as Exhibit B and incorporated herein as part of this petition.

III

The respondent, Mark Hudson (hereinafter respondent) resides or is found at 4225 Highway 100 E., Henderson, Tennessee 38340, within the jurisdiction of this Court.

IV

Revenue Agent Shawna Sullivan is conducting an investigation into the collection of the tax liability of Mark Hudson, for the employment tax periods ended September 30, 2010; December 31, 2010; March 31, 2011 and for the unemployment tax periods ended December 31, 2010 (Exhibit A).

V

The respondent, Mark Hudson, is in possession and control of the testimony, books, papers, and other data which are relevant to the above-described investigation.

VI

On July 26, 2011, an Internal Revenue Service summons was issued by Revenue Agent Shawna Sullivan directing the respondent to appear before Revenue Agent Shawna Sullivan on August 8, 2011, at the Internal Revenue Service office, 22 N. Front Street, Suite 421, Memphis, Tennessee 38103, to testify and produce for examination, books, papers, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, by Revenue Agent Shawna Sullivan on July 26, 2011, as set forth in the declaration of Revenue Agent Shawna Sullivan. An attested copy of the summons is attached hereto as Exhibit A and incorporated herein as a part of this petition.

VII

On August 8, 2011, the respondent, Mark Hudson, appeared for the scheduled meeting

but failed to comply with the summons. The respondent's refusal to comply with the summons continues to date, as set forth in the declaration of Revenue Agent Shawna Sullivan. (Exhibit B).

VIII

The books, papers, records, and other data sought by the summons are not already in the possession of the Internal Revenue Service.

IX

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X

There is no Justice Department referral in effect within the meaning of 26 U.S.C. Section 7602(d) with respect to the respondent.

XI

It is necessary for the Government to obtain the testimony and to examine the books, papers, records, and other data sought by the summons in order to properly investigate the collection of the Federal tax liability of Mark Hudson, for the employment tax periods ended September 30, 2010; December 31, 2010; March 31, 2011, and for the unemployment tax periods ended December 31, 2010 as evidenced by the declaration of Revenue Officer Shawna Sullivan, attached hereto (Exhibit A) and incorporated herein as part of this petition.

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent to show cause, if any, why he should not comply with and obey the summons issued to him, and each and every requirement

of that summons. Because of the necessity of personal service, it is requested that the show cause hearing requested herein be scheduled no sooner than 45 days from the date of the order setting the hearing.

2. That this Court enter an order directing the respondent to obey the summons issued to him, and each and every requirement of that summons, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the summons before Revenue Agent Shawwna Sullivan or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by the Revenue Agent, or any other proper Agent or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully Submitted,

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